"To-Be" Gap Analysis
Implementation Steps

1. Gap Identification: UM Gap Number 7: Improve Project Cost Management

2. Implementation Steps:
    a. Step 1: Establish policies and procedures to attribute appropriated fund expenditures to cost categories that are either administrative or to management unit land applications (such as fencing).
        i. Develop ABC codes for expenditures that related to cost categories.
        ii. Identify management units that related to on-the-ground land use applications as part of program expenditure costing.
    b. Step 2: Establish reporting requirements to summarize periodic program accomplishments to trust lands and associated costs by using FFS ABC cost coding.
        i. Program appropriated expenditures are summarized into cost categories detailing how expenditures were used and by what categories.
    c. Step 3: Training on new policies and procedures.

3. Dependencies on Business Processes:

Business Process Name	Process Name (As specified in "To-Be" Model)	Dependency Description
BRDM		
Predecessors	1. None	
Successors	1. None	
FO		
Predecessors	1. None	
Successors	1. None	
LNRP – Wide Area Plan		
Predecessors	1. None	
Successors	1. None	
LNRP - Appraisals		
Predecessors	1. None	
Successors	1. None	

LNRUM		
Predecessors	1. UM.3.1 Define Support Activity Criteria	1. Reason and financial criteria for setting up a project cost accumulator for a land use support activity.
Successors	1. UM.3.2 Contract for Support Activity 2. UM.3.3 Perform Program Support Activity	1. Contractor performing support activity and related costs. 2. Program resources used to perform support activity and related costs.
Ownership – Title		
Predecessors	1. None	
Successors	1. None	
Ownership – Probate		
Predecessors	1. None	
Successors	1. None	
Ownership - Conveyance		
Predecessors	1. None	
Successors	1. None	
Ownership - Survey		
Predecessors	1. None	
Successors	1. None	

4. Dependencies on Universal Support Functions:

Universal Support Function	Dependency Description
Automated System Requirements	1. FFS provides for appropriated expenditure information. 2. Tracking system.
Policies, Procedures and Regulations	1. New policies and procedures on managing costs relating to trust for either administrative, programmatic and as an investment in a marketable trust asset. 2. New policies to provide for the recording permanent capital improvements on beneficiary asset statements.
Training	1. Training for program staff on new requirement procedures.
Records Management	1. New record schedules to be created to document program accomplishments and land use investments.
Risk Assessment	1. Risk associated with the inconsistent approach to account for program expenditures and investments to trust land resources.
Workforce Planning	1. None
Internal Controls / Fiduciary Security	1. Trust program expenditures need greater program evaluation as to the effectiveness and capacity to carry program requirements. 2. Trust programs are to be tracked on a basis of ABC and/or project cost accounting.